

**7.2.7 Federal Energy Efficiency Tax Credits for Individuals, Number and Average Value of Credits Claimed**

	<u>2006</u>		<u>2007</u>		<u>2008</u>	
	Number of Tax Returns	Average Value (\$)	Number of Tax Returns	Average Value (\$)	Number of Tax Returns	Average Value (\$)
<i>Insulation material (QE)</i>	1,460,348	1,706	1,353,994	1,681	N/A	N/A
<i>Exterior windows including skylights (QE)</i>	1,871,128	1,557	1,690,107	2,426	N/A	N/A
<i>Exterior doors (QE)</i>	1,418,741	1,303	1,404,330	1,293	N/A	N/A
<i>Metal roof with coatings (QE)</i>	69,920	4,634	98,777	5,157	N/A	N/A
<i>Subtot. energy efficiency improvements (QE)</i>	3,353,701	2,260	3,273,733	2,154	N/A	N/A
Subtot. energy efficiency improvements (C)	3,352,062	226	3,273,732	215	N/A	N/A
Energy-efficient building property (C) (1)	676,289	291	989,831	291	N/A	N/A
Furnace or hot water boiler (C)	1,080,293	149	874,188	149	N/A	N/A
Advanced main air circulating fan (C)	234,435	50	216,929	49	N/A	N/A
Subtotal residential energy property (C)	1,674,696	220	1,722,322	249	N/A	N/A
Total nonbusiness energy property (2)	4,314,054	222	4,292,496	219	N/A	N/A
<i>Solar electric property (QE)</i>	25,854	11,026	33,822	11,207	92,052	5,206
Solar electric property (C)	25,551	1,239	33,822	1,134	92,052	841
<i>Solar water heating property (QE)</i>	24,357	4,399	26,211	4,108	61,339	3,607
Solar water heating property (C)	24,357	859	26,211	1,055	61,339	911
<i>Fuel cell property (QE)</i>	1,519	2,048	1,344	2,166	8,845	1,961
Fuel cell property (C)	1,006	729	1,344	650	8,841	584
<i>Small wind energy property (QE)</i>	N/A	N/A	N/A	N/A	5,104	42,179
Small wind energy property (C)	N/A	N/A	N/A	N/A	5,101	1,526
<i>Geothermal heat pump property (QE)</i>	N/A	N/A	N/A	N/A	58,502	8,276
Geothermal heat pump property (C)	N/A	N/A	N/A	N/A	58,502	1,330
<i>Total residential energy-efficient property (QE)</i>	49,460	1,078	67,281	1,183	220,211	1,118
Total residential energy-efficient property (2)	44,616	963	61,302	1,132	201,389	1,048
<b>Grand total residential energy credits (2)</b>	<b>4,344,189</b>	<b>230</b>	<b>4,325,767</b>	<b>233</b>	<b>201,389</b>	<b>1,048</b>

Note(s): N/A = Credit not available. (QE) Qualifying expense. (C) Credit. (1) Includes certain high-efficiency heat pumps; central air conditioners; heat pump, natural gas, propane, and oil water heaters; and biomass stoves. (2) After adjustments for other credits, etc.

Source(s): Dept. of the Treasury, Internal Revenue Service, "2006 Estimated Data Line Counts Individual Income Tax Returns" (August 2008), "2007 Estimated Data Line Counts Individual Income Tax Returns" (August 2009), and "2008 Estimated Data Line Counts Individual Income Tax Returns" (August 2010).